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would reflect no credit on any preparatory school." "Why should tax-payers be lenient with legislators who will not take the trouble to inform themselves on a question which has been of the utmost importance for five years?" "The law is a mess." "Those ignorant of accounts (as is evidently the case with about 99 per cent of Congress) will never be able to improve on the measure." (All from the preface, p. iv.) "I propose to criticise all the rulings which I think are not in accord with the letter and intention of the law—and I shall continue these criticisms until the courts pass upon the points at issue." (Preface, p. vi.) Sometimes he sarcastically pokes fun at the department (p. 340 and pp. 34, 35) and sometimes is very unfair, as in the case cited above in connection with reserves for bad debts. Class prejudice shows in the following: "But it [100 per cent taxation of all liquid profits] does appeal to 'Wall Street,' where there is more patriotism and more voluntary man service than in any other part of the United States" (pp. 24, 25).

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Excess Condemnation. By ROBERT EUGENE CUSHMAN. National Municipal League Series. (New York: D. Appleton and Company. 1917. Pp. x, 323. \$2.00.)

It is strange and surprising that the present volume is the first one to deal with this very important subject, and it shows how far behind the development of the fact we often fall in the development of the various social sciences. Mr. Cushman comments on the widespread ignorance of the subject in these words:

There are several reasons why it is still perfectly respectable to be completely ignorant about excess condemnation even though it is almost one hundred years old. In the first place, the policy of government to which this not very illuminating title is applied is indigenous to European countries. Only in Great Britain, France and Belgium has it passed beyond the experimental stage. Then, too, the name "excess condemnation" is a fairly recent American term. The European, therefore, while he may be familiar with the policy itself, may not recognize it by its American name. And in the United States, not only are the term and the policy which it denotes of recent origin but also the attempts to employ excess condemnation, or even to legalize it, have been confined to relatively few places. Outside these places there is little interest in the scheme and little knowledge regarding it, save upon the part of a few city officials and city planning experts. It is only very slowly that the term "excess condemnation" is coming to convey even a vague idea to the layman.

Excess condemnation is defined in these words: "Excess condemnation may be said to be the policy, on the part of the state or city, of taking by right of eminent domain more property than is actually necessary for the creation of a public improvement, and of subsequently selling or leasing this surplus."

While the policy has not been treated heretofore in separate works, it has been discussed in other connections, especially in works on city planning, because no one can deal either scientifically or practically with this increasingly important subject without coming upon the necessity of using excess condemnation as a means of making our cities what we wish them to be as convenient and beautiful centers of population. Needed changes and improvements cannot otherwise be carried out at all or only with excessive cost.

Mr. Cushman discusses the various possible uses of excess condemnation as well as points of view from which the subject may be approached and in a concluding chapter has a valuable treatment of The Constitutionality of Excess Condemnation.

The book is carefully written and therefore accurate. The only fault the present writer could find with it is that it does not seem to show a grasp of the subject in its broader aspects as connected with the general philosophical purposes of condemnation of property as a means of rearranging by lawful means and with just compensation property rights in order to bring them into harmony with the ever changing concrete situation. Thus viewed condemnation makes peaceful evolution a possibility and is one of the most important subjects in the whole field of the social sciences. Moreover, the author has failed to see that in land purchases such as have taken place widely in Europe and particularly in Ireland we have what is really excess condemnation on a tremendously large scale and on a scale which is destined to assume what, as compared with our American use of it, may be called gigantic.

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Canadian Provincial Budget Systems and Financial History. By H. G. VILLARD. (New York: Bureau of Municipal Research. 1917. Pp. 60. 50 cents.)

This report on the Canadian provincial budgetary system includes a survey of the financial history of the several provinces as well as an outline of budgetary practice and problems. Because of